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September 27, 2019

BY ECF AND HAND DELIVERY

Hon. Lewis A. Kaplan
United States District Judge
Daniel Patrick Moynihan
500 Pearl Street
New York, NY 10007

**Re: *In re: Customs and Tax Administration of the Kingdom of Denmark
(Skatteforvaltningen) Tax Refund Litigation, 18-md-2865-LAK;
Skatteforvaltningen v. The Goldstein Law Group PC 401(K) Profit Sharing
Plan et al., 18-cv-5053-LAK***

Dear Judge Kaplan,

We represent the third-party defendant ED&F Man Capital Markets Limited (“ED&F Man”) in the above-referenced action.

ED&F Man filed a motion to dismiss the Third-Party Complaint of Defendants the Goldstein Law Group PC 401(K) Profit Sharing Plan and Sheldon Goldstein (the “Goldstein Defendants”) pursuant to Rule 12(b)(2) or for *forum non conveniens* on August 5, 2019 (the “Motion”). We submitted with the Motion a true and correct copy of ED&F Man’s original Defence dated December 13, 2018, in an action pending in the United Kingdom by the Plaintiff SKAT against ED&F Man and others, *SKAT v. Solo Capital Partners LLP & Others*, [2018] EWHC (Comm), Claim No’s. CL-2018-000297; CL-2018-000404; CL-2018-000590 (Eng.) (the “English Action”). See ECF Doc. No. 170-9 (Exhibit “I” to the Affirmation of Kristen G. Niven). The original Defence was the operative pleading by ED&F Man at the time the Motion was filed.

We write to notify the Court that ED&F Man has filed and served an Amended Defence in the English Action on September 6, 2019. A true and correct copy of the Amended Defence is attached hereto as Exhibit A. The Amended Defence does not present any new fact or law that is material to the resolution of ED&F Man’s Motion. Nevertheless, we respectfully submit the attached Amended Defence solely for the purpose of keeping the Court apprised of the most recent pleadings in the English Action, which is referenced throughout ED&F Man’s Motion in support of its arguments for dismissal for lack of personal jurisdiction or on the grounds of *forum non*

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conveniens, or alternatively a stay of the third-party action against ED&F Man pending the resolution of the English Action.

Respectfully Submitted,

/s/ *Brian S. Fraser*

Brian S. Fraser

cc: All counsel of record (via ECF)